

# Department of Local Government Finance

## Report of Appealing Taxing Unit

The Department of Local Government Finance (“Department”) has prescribed this template through which a petitioner supplies the information the Department requires pursuant to IC 6-1.1-18.5-12(c). The required information must be filed with the Department on or before **OCTOBER 21** or, **in the case of an appeal due to a shortfall** (IC 6-1.1-18.5-16), on or before **DECEMBER 30**.

Forward to the Department only this page, the individual page applicable to the appeal(s) to be considered, the certification page, and any supporting documentation. On this page, check all appeals for which you are applying, state the amount of the appeal, and submit the appropriate worksheets. Do not forward unused pages and do not submit more than one application.

This application may be submitted electronically, faxed, or mailed (see last page for details).

TAXING UNIT:\_\_\_\_\_ COUNTY:\_\_\_\_\_

FISCAL OFFICER:\_\_\_\_\_

ADDRESS:\_\_\_\_\_

CITY/STATE/ZIP:\_\_\_\_\_

TELEPHONE: \_\_\_\_\_

E-MAIL ADDRESS: \_\_\_\_\_

FINANCIAL CONSULTANT (IF APPLICABLE): \_\_\_\_\_

PLEASE INDICATE BELOW THE TYPE AND AMOUNT OF APPEAL TO BE CONSIDERED

\$_____	Annexation, Consolidation, or Extension of Services
\$_____	Three Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor
\$_____	Emergency Levy Appeal (Natural disaster, an accident, or other unanticipated emergency; the Department does not consider the condition of general economic recession to be an unforeseen emergency.)
\$_____	Correction of Advertising, Mathematical, or Data Error
\$_____	Property Tax Shortfall Due to Erroneous Assessed Value
\$_____	Township Borrowing for Fire and Emergency Services

## SUBMISSION INFORMATION

For consideration, all submissions must include, in addition to the information required for the type of appeal under consideration, the following:

(Please attach each item below to this petition and indicate with a [✓] the items attached. If an item has not been attached, provide an explanation for its exclusion.)

- [ ] One complete package of all the below, including the appeal worksheet and the information required for the type of appeal under consideration.
- [ ] Copy of cover page, appeal worksheet(s), tax rate information page, and signed certification. (Only submit the worksheet(s) that is applicable to the appeal(s) for which you are applying.)
- [ ] Copy of resolution from fiscal body approving the excessive levy appeal.
- [ ] All documentation required for specific appeal, as specified on the worksheet(s).

### NOTICE

ONLY submissions bearing postmarks of **OCTOBER 21** or **DECEMBER 30** (for shortfall appeals only) or earlier will be considered. Note that IC 6-1.1-17-3(a)(4) requires that any request for an excessive levy appeal be published as part of the notice to taxpayers of the estimated budget. Failure to comply with IC 6-1.1-17-3(a)(4) will be cause for denial. All requests for consideration of an appeal must be specific.

**TAX RATE INFORMATION**

Total District Rate (found on Department website)	2011	2012	2013	2014 (Estimated)

Tax Rate Impact:

A. 2013 net assessed value \$ \_\_\_\_\_

B. Total amount of appeal(s) \$ \_\_\_\_\_

C. Unit's rate impact of appeal(s) = [B / (A/100)] \$ \_\_\_\_\_ (to four decimal places)

D. District rate impact = C / 2013 Total District Rate \$ \_\_\_\_\_ (to four decimal places)

Did the fiscal body approve this excessive levy appeal(s)? \_\_\_\_ Yes \_\_\_\_ No

Vote \_\_\_\_\_ (Please submit resolution/ordinance approving appeal.)

Was there any opposition or objection to the excessive levy appeal? \_\_\_\_ Yes \_\_\_\_ No

If yes, please provide a summary of the objection:

Did you advertise an excessive levy appeal(s) in Column C of the ensuing year's budget?

\_\_\_\_ Yes \_\_\_\_ No (Please attach copy of ensuing year's budget proof of publication.)

**ANNEXATION, CONSOLIDATION, OR EXTENSION OF SERVICES**  
**(IC 6-1.1-18.5-13(a)(1))**

Required documentation for annexations, consolidation/modernization, and extension of services appeals:

- A. All ordinances (or resolutions)
- B. All fiscal impact statements

**For Annexation:**

Amount of appeal: \$\_\_\_\_\_

1. State the time frame of annexations to be considered.

As of March 1:      Year\_\_\_\_\_ Year\_\_\_\_\_ Year\_\_\_\_\_

2. In consideration of question 1 above, what levy increases were granted under IC 6-1.1-18.5-3(a) for each budget year as certified by the county auditor? (This question relates to increases in the maximum levy up to 15% that were granted as a result of increased assessed value stemming from the annexation.)

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

- ### 3. Annexation Appeal Amount

- |     |  |          |
|-----|--|----------|
| (a) | Total amount of appeal                         | \$ _____ |
| (b) | Total amounts from question 2 above            | \$ _____ |
| (c) | Line (a) – line (b)                            | \$ _____ |
| (d) | Number of years attributable to line (a) above | _____    |
| (e) | Divide line (c) by line (d)                    | \$ _____ |

Note: If a unit is appealing for multiple years, consideration will only be given to the *average* budget increase over the period of annexation.

4. State for each year for the budget classification indicated below the increase in expenses for which the appeal should be considered. (Attach separate sheets, if necessary.)

Category	Year _____	Year _____	Year _____	Total
Personnel	\$	\$	\$	\$
Supplies	\$	\$	\$	\$
Other	\$	\$	\$	\$
Debt	\$	\$	\$	\$
Capital Outlay	\$	\$	\$	\$
Township Asst	\$	\$	\$	\$
Total	\$	\$	\$	\$

*Note: The above is required to be completed for consideration of this appeal.*

5. Does the total amount requested match the amount in the fiscal impact statement for each annexation (include copies of all resolution(s)/ordinance(s) and fiscal impact statements)? \_\_\_\_ Yes \_\_\_\_ No  
If no, please explain the differences:

6. Specifically, what types of services will be needed and/or increased?

7. Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? \_\_\_\_\_ Yes \_\_\_\_\_ No

If yes, please state the amount and the fund from which the transfer was made:

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If no, does the unit plan to transfer funds to its rainy day fund in the near future? \_\_\_\_\_ Yes \_\_\_\_\_ No

If yes, please indicate the anticipated amount: \$\_\_\_\_\_

**ANNEXATION, CONSOLIDATION, OR EXTENSION OF SERVICES**  
**(IC 6-1.1-18.5-13(a)(1))**

**For Consolidation or Modernization:**

Amount of Appeal: \$\_\_\_\_\_

1. Date of referendum approving the consolidation/modernization: \_\_\_\_/\_\_\_\_/\_\_\_\_

2. Specifically, what types of services will be needed and/or increased?

3. What funds will be needed for the newly established consolidated unit?

4. State for *each year* for the budget classification indicated below the increase in expenses for which the appeal should be considered. (Attach separate sheets, if necessary.)

Category	Year _____	Year _____	Year _____	Total
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
Debt	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
Township Asst	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____

*Note: The above is required to be completed for consideration of this appeal.*

5. Does the total amount requested match the amount in the fiscal impact statement for the consolidation or modernization (include copies of all resolution(s)/ordinance(s) and fiscal impact statements)? \_\_\_\_ Yes \_\_\_\_ No  
If no, please explain the differences:

6. Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? \_\_\_\_ Yes \_\_\_\_ No

If yes, please state the amount and the fund from which the transfer was made:

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If no, does the unit plan to transfer funds to its rainy day fund in the near future? \_\_\_\_ Yes \_\_\_\_ No

If yes, please indicate the anticipated amount: \$\_\_\_\_\_

**ANNEXATION, CONSOLIDATION, OR EXTENSION OF SERVICES**  
**(IC 6-1.1-18.5-13(a)(1))**

**For Extension of Services:**

Amount of Appeal: \$\_\_\_\_\_

- 1. Effective date for the extension of services: \_\_\_\_/\_\_\_\_/\_\_\_\_
- 2. What services are being extended?
- 3. Did another fiscal body need to approve the change? \_\_\_\_ Yes \_\_\_\_ No  
If yes, attach the approval documentation from that fiscal body.
- 4. State for each year for the budget classification indicated below the increase in expenses for which the appeal should be considered. (Attach separate sheets, if necessary.)

Category	Year _____	Year _____	Year _____	Total
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
Debt	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
Township Asst	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____

*Note: The above is required to be completed for consideration of this appeal.*

- 5. Does the total amount requested match the amount in the fiscal impact statement for the consolidation or modernization (include copies of all resolution(s)/ordinance(s) and fiscal impact statements)?  
\_\_\_\_ Yes \_\_\_\_ No  
If no, please explain the differences:

- 6. Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? \_\_\_\_ Yes \_\_\_\_ No

If yes, please state the amount and the fund from which the transfer was made:  
Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_  
Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_  
Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If no, does the unit plan to transfer funds to its rainy day fund in the near future? \_\_\_\_ Yes \_\_\_\_ No

If yes, please indicate the anticipated amount: \$\_\_\_\_\_

**THREE YEAR GROWTH FACTOR**  
**(IC 6-1.1-18.5-13(a)(3))**

A unit qualifies to seek a three-year growth appeal if its average assessed value growth over the last three years exceeds the statewide average assessed value growth quotient (“AVGQ”) for the same time period by at least 2%. The following is a description of the steps the Department takes in accordance with IC 6-1.1-18.5-13(a)(3) to determine a unit’s eligibility and maximum appeal amount.

Step 1: Determine the most recent three calendar years in which a general reassessment did not occur or the initial annual adjustment of the assessed value of real property under IC 6-1.1-4-4.5 did not first become effective (2012, 2011, and 2010).

Step 2: Calculate the assessed value of all taxable property for the unit, plus the assessed value deducted under the inventory deduction in 2006 Pay 2007, plus the amount deducted under the homestead supplemental deduction in 2008 Pay 2009. For each of those years, divide that amount by the amount calculated for the previous year.

Step 3: Sum the results of Step 2 and divide by three (3).

Step 4: Add the statewide total assessed value of all taxable property for all units, plus the assessed value deducted under the inventory deduction in 2006 Pay 2007, plus the assessed value deducted for the homestead supplemental deduction in 2008 Pay 2009. For each year, divide that amount by the amount calculated for the previous year. The calculations for Steps 4 and 5 are performed below:

Statewide Averages Adjusted for Inventory and Homestead Deductions

2010	1.001
2011	0.988
2012	1.007

Step 5: Add the Step 4 results and divide by three (3):  $(1.001+0.988+1.007)/3 = 0.999$ .

Step 6: Divide the Step 3 results by the Step 5 results.

If Step 6 is equal to or greater than 1.02, then the unit is eligible for the appeal. The maximum amount that the Department may award in this appeal is the amount by which Step 6 exceeds the AVGQ as calculated according to IC 6-1.1-18.5-2. (This amount is 1.026 for 2014.)

**Answer the following questions:**

1. Justify the financial need for the appeal. State the budget appropriation line items and amounts that cannot be funded without this increase to the maximum levy.
2. State precisely which of those items are the highest priority to fund.
3. Will this appeal increase the Operating Balance (Line 11) of Budget Form 4b? \_\_\_\_ Yes \_\_\_\_ No

If yes, indicate the anticipated amount: \$ \_\_\_\_\_

Will this amount exceed 10% of the Operating Budget? \_\_\_\_ Yes \_\_\_\_ No

4. Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? \_\_\_\_ Yes \_\_\_\_ No

If yes, please state the amount and the fund from which the transfer was made:

Fund _____	Amount \$ _____
Fund _____	Amount \$ _____
Fund _____	Amount \$ _____

If no, does the unit plan to transfer funds to its rainy day fund in the near future? \_\_\_\_ Yes \_\_\_\_ No

If yes, please indicate the anticipated amount: \$ \_\_\_\_\_

**EMERGENCY LEVY APPEAL**  
**(IC 6-1.1-18.5-13(a)(13))**

1. A levy increase may be granted if a unit cannot carry out its governmental functions for an ensuing calendar year under the levy limitations imposed by IC 6-1.1-18.5-3 due to a natural disaster, an accident, or another unanticipated emergency. **Describe the event that caused these circumstances. Please note that the Department does not consider the condition of general economic recession to be an unforeseen emergency.**

Please respond to the following factors:

- Description of emergency.
- Demonstrated increased services.
- Demonstrated financial need.
- Detailed, reasonable administrative overhead for the current year.

The Department may consider other factors it deems relevant when evaluating such requests.

2. A township may apply for an emergency appeal due to an unanticipated emergency increasing the amount of township assistance requests. The following criteria are used to evaluate township requests (please respond to each factor to be considered):

- Description of emergency.
- Demonstrated increased services. The township, using TA-7 data from the past ten years, must show that more applicants have applied and more relief has been given this year than in past years. Include copies of the TA-7 forms for the past ten years with the application.
- Demonstrated financial need. The township must provide financial information to demonstrate that the township assistance budget and all useable cash balances and other township assets have been exhausted.
- Detailed, reasonable administrative overhead for the current year. The Department compares the direct assistance provided and the total disbursements from the township assistance fund. The Department will ensure that a significant portion of the disbursements were for direct assistance.

The Department may consider other factors it deems relevant when evaluating such requests.

3. Total amount of the appeal: \$\_\_\_\_\_
4. Attach an ordinance/resolution from the unit executive declaring that the unit cannot carry out its governmental functions for the ensuing year.



**CORRECTION OF ADVERTISING, MATHEMATICAL, OR DATA ERROR**  
**(IC 6-1.1-18.5-14)**

1. An excess levy may be granted for the correction of any advertising error, mathematical error, or error in data made at the local level for any calendar year that affects the tax rate or levy of a unit or the determination of the limitations established by IC 6-1.1-18.5-3.

Note: The correction should not be related to refunds or errors made and/or corrected due to assessment appeals. These types of “errors” are calculated via the Property Tax Shortfall Due to Erroneous Assessed Valuation appeal.

Indiana Code 6-1.1-17-1 requires the certified statement from each county auditor to the Department to contain “for counties with taxing units that cross into or intersect with other counties, the assessed valuation as shown on the most current abstract of property.” This statute was intended to address situations where a county has submitted its assessed values to the Department but a neighboring county sharing a cross-county taxing unit has failed to submit assessed values to the Department. The effect of this statute does not constitute an error as contemplated by IC 6-1.1-18.5-14. Please also note that the Department will not consider appeals seeking to correct a unit’s past *policy* decisions.

**Describe this error.** (The type and cause of error must be specific. Appeals requesting consideration for errors that “may” occur will not be honored.)

2. Date on which error was identified: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_
3. State the error’s impact on the ensuing year’s levy. \$\_\_\_\_\_
4. Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? \_\_\_\_ Yes \_\_\_\_ No

If yes, please state the amount and the fund from which the transfer was made:

Fund _____	Amount \$ _____
Fund _____	Amount \$ _____
Fund _____	Amount \$ _____

If no, does the unit plan to transfer funds to its rainy day fund in the near future?  
\_\_\_\_\_ Yes \_\_\_\_ No

If yes, please indicate the anticipated amount: \$ \_\_\_\_\_

4. Does this unit have a fund balance of 10% or more of its annual budget before the transfer to its rainy day fund? \_\_\_\_\_ Yes \_\_\_\_ No
5. If yes, what is the percent of fund balance? \_\_\_\_\_%

**PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION**  
**(IC 6-1.1-18.5-16)**

(Appeal is only applicable to those funds under the maximum permissible levy as determined by IC 6-1.1-18.5-3.)

1. State the taxing year(s) for which this appeal is to be considered and the amount to be considered for each year (i.e., which budget year experienced a shortfall?).

Pay\_\_\_\_\_ \$ \_\_\_\_\_ Pay\_\_\_\_\_ \$ \_\_\_\_\_

Note: This appeal is calculated for the amount of a unit’s portion of errors and refunds and does not include delinquent payments or circuit breaker shortfalls. These amounts will not be included in the calculation of actual shortfall experienced.

2. Complete the following information to compute the amount of distribution less than 100% of certified. List only funds within the maximum levy—debt funds and cumulative funds do not qualify for this appeal. Columns A, B, and C can be found on the Certified Budget Order.

(A) Fund	(B) Certified Levy	(C) Certified Rate	(D) Actual Distribution	(E) Circuit Breaker
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
Total	\$	\$	\$	

3. In the past three years, has the unit experienced a levy excess? \_\_\_\_ Yes \_\_\_\_ No  
(If yes, state the taxing year and amount.)

2012 \$ \_\_\_\_\_

2011 \$ \_\_\_\_\_

2010 \$ \_\_\_\_\_

4. Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? \_\_\_\_ Yes \_\_\_\_ No

If yes, please state the amount and the fund from which the transfer was made:

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_  
Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_  
Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If no, does the unit plan to transfer funds to its rainy day fund in the near future? \_\_\_\_ Yes \_\_\_\_ No

If yes, please indicate the anticipated amount: \$ \_\_\_\_\_

5. Does this unit have a fund balance of 10% or more of its annual budget before the transfer to its rainy day fund? \_\_\_\_ Yes \_\_\_\_ No

If yes, what is the percent of fund balance? \_\_\_\_\_%

6. Using the forms listed below, complete the calculation on the next page.

The following information must be attached to this document for the appeal to be considered:

- (a) County Form 127CER (Register of Certificates of Error) for the year(s) in which the shortfall occurred for each taxing district of which the unit is a taxing entity.
- (b) County Form 17TC (Certificate of County Auditor of Tax Refund Claims) for each taxing district of which the unit is a taxing entity. Refunds must clearly indicate the assessment year for which the refund is claimed.
- (c) County Form 22 (County Auditor’s Certificate of Tax Distribution) for each year the unit is claiming a property tax shortfall (for both the June & December settlements).

**Please highlight on the auditor’s reports the pertinent information used in this calculation.**  
**Note: Use the “Net” column—penalty and interest amounts do not qualify!**

**PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION**  
**(IC 6-1.1-18.5-16)**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
District # and Name	District Net Error Amount	District Net Refund Amount	Total District Errors & Refunds	District Rate	Unit's Rate	Units Percent of District Rate	Unit's Portion of Errors & Refunds
Totals					XXXXXXXXXX XXXXXXXXXXXX XXXX	XXXXXXXXXX XXX	

Notes: Column A: List all the Districts of which the unit is a part.

Column B: Enter the amount from the net column for that district from the 127CER report.

Column C: Enter the amount from the net column for that district from the 17TC report.

Column D: Add columns B and C.

Column E: This information can be found on the Department website; it is a page that is submitted with the Certified Budget Order.

Column F: This is the total rate of all qualifying funds; it is the total rate from column C of the calculation in step 2.

Column G: Divide column F by column E.

Column H: Multiply column D by column G.

**TOWNSHIP BORROWING FOR FIRE AND EMERGENCY SERVICES**  
**(I.C. 6-1.1-18.5-13(c))**

1. This appeal is for a township to petition the Department for an increase to its fire fund maximum levy due to borrowing for fire and emergency services under I.C. 36-6-6-14 in either 2012 or 2013, but not both.

Year	Amount Borrowed
___ 2012 <b>or</b> ___ 2013	\$ _____

2. Proof of borrowing must be submitted for consideration of an increase to the maximum levy.

- \_\_\_\_\_ Proof of public hearing for an emergency meeting
- \_\_\_\_\_ Special Executive Order approving the emergency borrowing
- \_\_\_\_\_ Auditor’s Certificate of No Remonstrance
- \_\_\_\_\_ Document showing amount actually borrowed (i.e contract with financial institution)

3. Those townships that receive a maximum levy increase and that borrow money to repay the IC 36-6-6-14 loan can repay the borrowed money in three installments in each of 2014, 2015, and 2016. Those three installments are outside the township’s maximum levy. Does the township plan to repay the amount borrowed to repay the underlying emergency fire loan over a three year period? \_\_\_ Yes or \_\_\_ No

## CERTIFICATION

**I, the undersigned, hereby certify that the attached appeal information and supporting documentation is correct to the best of my knowledge and belief.**

**Signed this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_**

\_\_\_\_\_  
(Printed Name of Fiscal Officer)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Printed Name of Financial Advisor/Consultant)

\_\_\_\_\_  
(Signature)

Forward all information to:  
Department of Local Government Finance  
Budget Division – Judy Robertson  
100 North Senate Avenue, Room N1058  
Indianapolis, IN 46204-2211  
E-mail: [JRobertson@dlgf.in.gov](mailto:JRobertson@dlgf.in.gov)  
Fax: (317) 974-1629

**PETITION TO APPEAL FOR AN INCREASE TO THE MAXIMUM LEVY**

The \_\_\_\_\_ of the \_\_\_\_\_,  
(Fiscal/Governing Body) (Taxing Unit)

\_\_\_\_\_ County, State of Indiana, has determined to file for an excess levy appeal.

(Please check the appropriate excess levy appeal(s) and provide the dollar amount(s) requested.)

- ☐ Annexation (IC 6-1.1-18.5-13(a)(1)) \$ \_\_\_\_\_
- ☐ Three Year Growth (IC 6-1.1-18.5-13(a)(3)) \$ \_\_\_\_\_
- ☐ Emergency Levy Appeal (IC-1.1-18.5-13(a)(13)) \$ \_\_\_\_\_
- ☐ Property Tax Shortfall (IC 6-1.1-18.5-16) \$ \_\_\_\_\_
- ☐ Correction of Error (IC 6-1.1-18.5-14) \$ \_\_\_\_\_
- ☐ Township Borrowing for Fire & Emergency Services  
(IC 6-1.1-18.5-13(c)) \$ \_\_\_\_\_

The fiscal/governing body of \_\_\_\_\_, \_\_\_\_\_ County, hereby resolves to proceed with a petition for an excess levy to the Department of Local Government Finance to increase the taxing unit’s maximum levy.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

FOR

AGAINST

\_\_\_\_\_  
\_\_\_\_\_  
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ATTEST: \_\_\_\_\_